



INFORMATION

From January, “small ZUS plus” will have new rules for settling relief periods

On 1 January 2026, amended regulations regarding the "small ZUS plus" relief for entrepreneurs conducting non-agricultural business activities came into force. The new rules provide that in each period of 60 calendar months of business activity, an entrepreneur can pay reduced contributions for a maximum of 36 calendar months, regardless of the previous use of the relief.

The change results from the amendment of Article 18c of the Act of 13 October 1998 on the Social Insurance System and introduces a new method of calculating periods entitling to preferential ZUS contributions. Entrepreneurs who benefited from the "small ZUS plus" relief before 2026 will be entitled to the full 36-month limit from January 2026 according to the new rules, regardless of whether the relief was previously used.

The periods of 36 calendar months of relief and 60 calendar months of conducting non-agricultural business activity include each calendar month in which the entrepreneur benefited from the relief or conducted business activity for at least one day as a full month. The first 60-month period of running a business starts from the month in which, after December 2025, the entrepreneur starts business activities with this relief. Subsequent 60-month periods begin from the first month of conducting or continuing business after the expiry of the previous period.

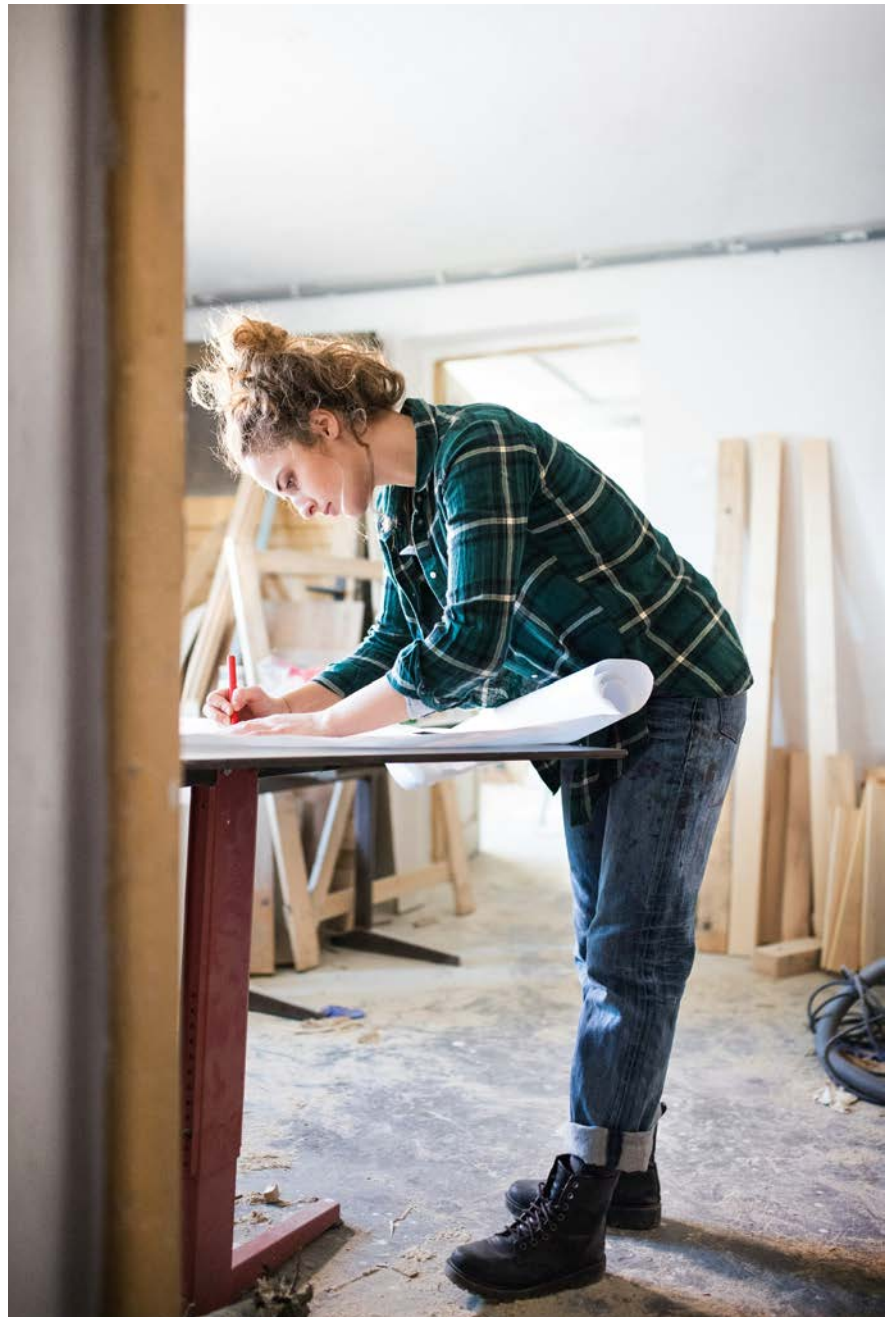
A significant limitation is the impossibility of transferring unused months of relief between subsequent 60-month periods. If an entrepreneur uses the relief for only 24 months in the first period of 60 months, in the next period he/she will be entitled to the full limit of 36 months, not 48 months. In turn, using the full 36-month limit before the end of 60 months of running a business means that you will not be entitled to the relief until the end of that period - this right will return only in the next 60-month cycle.

The transitional provisions provide for a special solution for entrepreneurs who conducted business in 2023 and benefited from the "small ZUS plus" relief. They are entitled to an additional 12 months of relief. If they did not use this right by the end of 2025 or used less than 12 additional months, they can use them after 2025, but when determining the number of additional months, the months used before 2026 must be taken into account. The additional

months can be used at the earliest in 2029, after 36 months of using the basic relief.

Entrepreneurs continuing to benefit from the relief at the turn of 2025 and 2026 do not have to deregister from insurance with the insurance title code 05 90 XX or 05 92 XX and register again. All they need to do is submit settlement documents with the appropriate code and the part II of the ZUS DRA form or part II of the ZUS RCA form.

The entrepreneur can waive the relief at any time by submitting the ZUS ZUA or ZUS ZZA form with the appropriate insurance title code to the Social Insurance Institution (ZUS) within the statutory deadline – i.e. by 31 January of the given year or within 7 days from the commencement or resumption of business activity after 24 January. Submitting a declaration after the deadline or with a different code means waiving the relief until the end of the calendar year.



You can now apply for a certificate from ZUS regarding your length of service

From 1 January 2026 in the public finance sector, and from 1 May 2026 with other employers, it will be possible to add periods of non-agricultural business activity, performance of contracts of mandate and other forms of professional activity to the length of service. Employees have 24 months to document additional periods by submitting a certificate obtained from the Social Insurance Institution (ZUS) to their employer.

The change results from the amendment to the Act of 26 June 1974 – the Labour Code and allows for the inclusion in the length of service of periods for which contributions to pension and disability insurance or accident insurance were paid as a person conducting non-agricultural business activity or a person cooperating with a person conducting such business activity. The period of service can also include periods of pension and disability insurance coverage resulting from the performance of a contract of mandate, other service contracts, agency contracts, cooperation in performance of such contracts, or being a member of an agricultural production cooperative or a cooperative of agricultural groups.

The regulations also provide for the possibility of including periods in which an employee was registered for health insurance as a person starting a business activity and was not covered by pension and disability insurance for the first 6 months of running a business under the so-called start-up relief. The internship period will also include periods for which contributions to pension and disability insurance were financed for personal care of a child during the period of suspension of business activity and periods of performing paid work abroad on a basis other than an employment relationship.

ZUS will issue certificates only for periods in which the employee was covered by pension and disability insurance or paid contributions for these insurances or accident insurance as well

as for periods of registration for health insurance under the start-up relief. The application for issuing an insurance certificate for the purpose of adding periods of employment with the USP symbol is available only in an electronic form on the insured person's account in the eZUS system. According to governing regulations, the application is not available in a paper form.

ZUS issues the certificate based on the data recorded in the insured person's account. If there is no information about registration for insurance in the account, the Institution issues a decision refusing to issue the certificate. Then, the party interested can submit an application for explanatory proceedings together with the documents in their possession – electronically via the eZUS account using the general POG application, by mail to the address of the nearest ZUS unit or in person at a ZUS office.

A significant limitation applies to insurance periods before 1 January 1999, which are not recorded in the insured person's account. In this case, the US-7 form should still be used. If the insurance period began before 1 January 1999 and continued after that date, it is necessary to submit two separate applications: US-7 for the period before 1 January 1999 and USP for the period from 1 January 1999.

ZUS does not issue certificates for periods in which the given person performed a contract of mandate while simultaneously having the status of a pupil or student, because at that time he or she was not covered by pension and disability insurance under separate provisions. Employees have 24 months from 1 January 2026 (public finance sector) or 1 May 2026 (other employers) to provide documents confirming additional periods. Failure to meet this deadline will result in the inability of the employer to count the given period towards the length of service on the date the regulations enter into force.



From June 2026, employers will have to report the pay gap

The Ministry of Family, Labour and Social Policy has prepared a bill on strengthening the application of the law on equal pay for women and men. Under the new regulations, employers employing at least 100 people will be required to prepare pay gap reports and will have to use objective, gender-neutral criteria when assessing the value of work.

The bill implements Directive (EU) 2023/970 of the European Parliament and of the Council and is currently at the stage of inter-ministerial consultations. The regulation introduces a comprehensive system for assessing the value of work and the obligation of transparency of remuneration in Polish enterprises. The date of entry into force of the Act – 7 June 2026 – results from the final deadline for the implementation of the EU directive.

According to the proposed regulations, work of equal value is work that is comparable in terms of four factors: required skills, effort, scope of responsibility and working conditions. The employer will be able to establish additional criteria, but all of them will have to be objective and gender-neutral, excluding any discrimination. The assessment will also need to take into account soft skills if they are required for the position. It is important that the value of work in a specific position, not of a specific employee, is to be assessed.

A key element of the new regulations is the reporting obligation. Employers with at least 100 employees will be required to prepare annual pay gap reports containing seven elements: the overall pay gap and its median (calculated based on annual and hourly earnings), the gap in supplementary and variable components along with the percentage of employees receiving them, the distribution of wages over the four quarters, and the detailed gap for categories of employees performing the same job. This last category of data will be subject to special protection and will not be made publicly available.

The Act provides for a phased implementation of obligations. Employers employing at least 150 people will submit their first report by 7 June 2027 for the shortened period from June to December 2026. Entities employing between 100 and 149 employees will be given a longer transition period – their first report will only be required by 7 June 2031. Smaller companies will be able to report the pay gap voluntarily by the same deadline.

If the report shows a gap of 5 per cent or more in any category that is not justified by objective criteria, the employer will be required to take corrective measures. It was also announced that the minister responsible for labour will make an analytical tool available to employers, but its use will be voluntary.



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While on sick leave with one employer, you will be able to work for another

On January 7, the President of the Republic of Poland signed an act that provides for changes in the social security system regarding sick leave, allowing the employee to work for one employer while being on sick leave with another employer, provided that this does not contradict the purpose of the leave. Now, a certificate of temporary incapacity for work can be obtained not only from a doctor, but also from a nurse, who will issue it only when the person is unable to function independently, and from a physiotherapist in the case of preventive physical therapy. The new regulations clarify the concept of an act contrary to the purpose of sick leave which has become a key criterion for assessing the conduct of a person on sick leave, and the employee will be required to inform the employer about the sick leave with another employer and the reason for it, without indicating the disease. The concept of minor activities has also been introduced, which in certain situations may be performed by members of management boards and partners/shareholders of partnerships/companies during their leave of absence. At the same time, the powers of the President of ZUS in the field of control of decisions were expanded, introducing the possibility of verifying them after the end of the period of exemption based on medical documentation.

The Ministry of Finance will extend the deadline for submitting JPK_CIT and JPK_PIT to July 31

On 16 December 2025, the Ministry of Finance and Economy published a bill amending the Personal Income Tax, Corporate Income Tax and Lump-sum Income Tax Acts (form no. UD350), which extends the deadline for submitting JPK_CIT and JPK_PIT for taxpayers keeping full books of accounts. Taxpayers whose tax year coincides with the calendar year will submit the JPK report for 2025 by 31 July 2026, instead of 31 March 2026 for CIT or 30 April 2026 for PIT. The regulations did not cover PIT taxpayers who keep a revenue and expense ledger. The bill also clarifies the rules related to granting powers of attorney – the power of attorney to sign electronic declarations will include signing tax ledgers. The Council of Ministers is to adopt the bill in the first quarter of 2026, and the adopted act is to enter into force the day after its publication in the Journal of Laws.

ZUS informs about the minimum contribution for entrepreneurs' health insurance

On 2 January 2026, the Social Insurance Institution announced the minimum basis for calculating health insurance contributions for entrepreneurs in 2026. For entrepreneurs taxed under general rules, the minimum basis for calculating the contribution from 1 February 2026 is PLN 4,806, which corresponds to the minimum wage applicable on the first day of the contribution year, while for January 2026 the basis remains at PLN 3,499.50. For entrepreneurs using the tax card, the basis for calculating the contribution from January 2026 is the minimum wage applicable on 1 January 2026, i.e. PLN 4,806. Entrepreneurs applying a lump sum tax on recorded revenues and individuals conducting non-agricultural business activities

earning income not qualified as business income will be able to calculate the contribution for January 2026 after the President of the Central Statistical Office announces the amount of the average monthly remuneration in the enterprise sector in the fourth quarter of 2025, which should take place in the third decade of January 2026. In 2026, the contribution assessment basis for entrepreneurs using the scale, tax card and flat tax cannot be lower than 100% of the minimum wage.

From 1 January 2026, new forms for WIS-related letters

The National Revenue Administration has made new forms for Binding Rate Information (WIS) documents available on the e-Tax Office website, effective from 1 January 2026. The new templates include the WIS Application and the WIS Letter, intended for submitting supplements to applications, responses to requests, and other documents in the course of proceedings initiated from 1 January 2026. The existing WIS Letter template will remain in use in communications concerning WIS applications submitted before 1 January 2026, in all second-instance proceedings, and in proceedings concerning the amendment or annulment of the final WIS. The introduction of new forms is



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intended to streamline procedures related to Binding Rate Information and adapt them to current administrative requirements. Taxpayers submitting applications from the beginning of 2026 are required to use the new templates available in the e-Tax Office system.

There will be clarifications regarding the permanent place of business for the needs of KSeF

On 31 December 31, 2025, the Ministry of Finance published draft tax clarifications regarding the rules for determining the permanent establishment of business activity (SMPD) within the territory of the country for the purposes of issuing invoices using the National e-Invoice System. The draft specifies that foreign taxpayers will be obliged to issue structured invoices if they have a permanent place of business in Poland that is actively involved in the delivery of goods or provision of services. The explanations indicate three key conditions for the existence of a permanent place of business: having an appropriate structure in terms of human resources and technical support, a structure enabling the provision of services and sufficient stability of this support. The draft clarifies that the mere possession of a VAT number or capital ties does not automatically mean the existence of a permanent place of business, and the assessment should be made in the context of the economic reality of a specific case.

The government has adopted a bill on civil partnerships

The Council of Ministers adopted a bill on the status of the closest person in a relationship and a cohabitation agreement, along with

an introductory bill. The bill will enable adults, regardless of gender, to conclude a civil law cohabitation agreement before a notary public which will be registered at the registry office and will ensure the status of the closest person in the relationship. The agreement will enable the choice of joint property regime and joint settlement of PIT after a full tax year, exemption from inheritance and gift tax, the right to use a shared apartment, access to information and medical records of the partner, a power of attorney to act before courts and public administration, and entitlements regarding health insurance, survivor's pension, burial rights and care allowance. The bill provides for the possibility of establishing a maintenance obligation upon termination of the contract and testamentary inheritance, but excludes joint adoption of children and adoption of the partner's child. The contract can be terminated without court proceedings by making a declaration before a notary. The regulations would enter into force on 1 January 2027.

ZUS sends information to payers about contribution settlements for 2025

The Social Insurance Institution has started sending information on the account balances of contribution payers for 2025, which will be sent to over 3.4 million payers to their eZUS accounts. The information includes data on overpayment, underpayment or zero balance in the payer's account, the amount paid in 2025 and the settlement of the debt, and in the case of repayment of the debt in instalments, also the outstanding amount. ZUS only takes into account settlement declarations and paid contributions recorded in the account until 31 December 2025. However, payers can check the current balance after this date



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in eZUS. Payers with underpayments should settle the arrears as soon as possible by increasing the current payment together with interest for late payment or submit an application for instalment payment with the help of a relief and write-off advisor available by phone or e-visit. Payers can use the overpayment to settle current contributions by reducing the payment on the next payment date or submit a refund application on the RZS-P form, and ZUS will refund the overpayment only to the bank account number recorded in the payer's account.

New version of the eZUS portal for contribution payers in the second half of January 2026

The Social Insurance Institution (ZUS) announced the planned implementation of a new version of the eZUS portal for entrepreneurs who are contribution payers. This is expected to take place in the second half of January 2026. The portal will provide a transparent and user-friendly interface with quick access to the most important information about the balance of ZUS settlements, employee sick leave and messages from ZUS, while the start window will enable access to ZUS matters and the service catalogue, replacing the previous separate tabs. Entrepreneurs will use wizards that allow them to collect the required data in just a few steps and receive ready-made applications for signing and sending. The system will improve message handling – exchanges of correspondence on the same matter will be combined into one thread, similarly to email software, and the existing inbox will be divided into three sections: notifications, correspondence with ZUS and messages. After implementing the changes, ZUS plans to make a mobile application available to payers as an additional tool facilitating access to data and cases.

The government will simplify the rules for applying for care allowance

On 30 December 2025, the Council of Ministers adopted a bill amending the Act on Monetary Benefits from Social Insurance in the Event of Sickness and Maternity, simplifying the rules for applying for care allowance. The bill will enable electronic submission of applications to the Social Insurance Institution through employers and accounting offices. The new solution eliminates the problem of a double path, in which some documents can be submitted to ZUS electronically and other only on paper, which causes unnecessary formalities and delays. Thanks to the changes, documents constituting the basis for benefit payment can be submitted more quickly in a single, coherent process, and payers of contributions who pay benefits will be able to pay them on the basis of a document submitted electronically, for example a scan of the Z-15A application. The regulations will enter into force three months after their publication in the Journal of Laws. The bill will now go to the Sejm.

Work on the PIP (National Labour Inspectorate) reform enabling the transformation of contracts has been suspended

On 6 January 2026, the Prime Minister announced the decision not to continue work on the reform of the National Labour



Inspectorate. The bill amending the Act on the National Labour Inspectorate and Certain Other Acts (print no. UD283) adopted on 4 December by the Standing Committee of the Council of Ministers assumed that the National Labour Inspectorate would be able to transform civil law contracts into employment contracts by virtue of an administrative decision. The Prime Minister stated that excessive power of officials deciding on employment arrangements would be destructive for many companies and could mean job losses for many people. The reform assumed that the labour inspector could issue an administrative decision transforming a civil law contract into an employment contract, also with a retroactive date, and from the moment of delivery of the decision until the final decision the employer would have to treat the person concerned as a full-time employee, providing occupational health examinations, occupational health and safety training, leave, bonuses for night shifts and overtime, and fully apply the Labour Code. The bill also provided for the exchange of information between the Social Insurance Institution (ZUS), the National Labour Inspectorate (PIP) and the National Revenue Administration (KAS), the introduction of remote inspections, an increase in fines for offenses against employee rights and the creation of an interinstitutional task force for risk assessment.

IMPORTANT INTERPRETATIONS AND RULINGS

There is no obligation to pay contributions on the bonus awarded to a management board member

On 5 December 2025, the Social Insurance Institution issued an individual interpretation (ref. DI/100000/43/1025/2025) regarding the lack of obligation to include in the basis for calculating social security contributions the value of the bonus paid to a management board member for the period of performing this function. The application concerned a situation in which a member of the management board of an international capital group, a family business and a global manufacturer employing employees in over 50 countries, received a bonus in July 2022 based on a tripartite agreement. ZUS found that the bonus paid did not constitute remuneration for serving as a management board member, because it was granted in connection with employment under an employment contract since 1997, its special importance for the company and its development, and the employee's commitment. The bonus payment ended on 30 July 2025, and the bonus could be paid in one lump-sum or in instalments at the management board member's discretion. ZUS stated that such a bonus does not constitute income from other sources and, consequently, the company will not be a payer of ZUS contributions in this respect.

No obligation to pay contributions on remuneration from the management contract

In December 2025, the Social Insurance Institution issued an individual interpretation (ref. DI/200 000/43/1076/2025) regarding the lack of obligation to pay social security contributions in connection with concluding a contract for the provision of management services. The entrepreneur (medical facility) concluded a contract with the person appointed as the president of the management board for the provision of management services for the duration of the function, and the person is employed in the enterprise as a physician under an employment contract. As a rule, the president of the management board who is a physician conducting non-agricultural business activity is subject to mandatory pension, disability and accident insurance as well as voluntary sickness insurance and pays a health insurance contribution of no

less than 60% of the projected average monthly salary used to determine the amount of the limitation of the annual basis for calculating contributions. In consequence, ZUS found that a contract for the provision of management services concluded with a natural person earning income from non-agricultural business activity does not constitute an independent right to be covered by compulsory social security or health insurance, so the entrepreneur (medical facility) is not obliged to register the president of the management board for any insurance, pay contributions or perform other obligations towards him arising from the Act on the Social Insurance System.

A general partner of a limited partnership who is a partner without ZUS contributions

On 5 December 2025, the Social Insurance Institution issued an individual interpretation (ref. DI/100000/43/1146/2025) regarding the lack of obligation to pay contributions for pension, disability, sickness and accident insurance on remuneration granted on the basis of the limited partnership agreement and the resolution of the partners of a limited partnership. The applicant indicated that she was a partner in a limited partnership, ran a business consisting in intermediation in non-specialised retail sales and was registered as a VAT payer. In connection with joining the limited partnership as a general partner and amending the limited partnership agreement, the applicant receives remuneration based on a resolution of the Partners' Meeting for representing the partnership and managing the partnership's affairs. The Social Insurance Institution (ZUS) found that the remuneration for managing the affairs of the limited partnership resulting from such a resolution should be included in the basis for calculating health insurance contributions, but does not constitute an entitlement to social insurance. The general partner, as a natural person who does not conduct business activity entered in the CEIDG, is a Polish tax resident and is subject to unlimited tax liability in Poland. In accordance with the limited partnership agreement, the general partner has not been deprived of the right to represent and manage the partnership's affairs, and consequently the partnership will not act as a payer of social security contributions.

A minor entrepreneur is subject to mandatory health insurance

In October 2025, the National Health Fund issued an individual interpretation (ref. NFZ-BP.5202.50.2025) recognizing that a minor entrepreneur conducting business activity registered with CEIDG (Central Registration and Information on Business) is subject to mandatory health insurance and must pay contributions. A sixteen-year-old businessman from Mazovia, who founded a business in September 2025, argued through his mother that he was not covered by health insurance until he turned eighteen, citing ZUS interpretations of 28 February 2025, and 4 July 2025, stating that minors do not pay social insurance contributions. However, the National Health Fund emphasised that the status of an entrepreneur is determined by the legal capacity that every person is entitled to from birth, and not the capacity to perform acts in law, noting that if the legislator had wanted to exclude entrepreneurs with limited legal capacity, it would have indicated this directly in the Act.



CALENDAR

20 January 2026 (Tuesday)

- ✓ Payment of the monthly personal and corporate income tax advance for December 2025.
- ✓ Payment of collected contributions on revenues under employment relationships for December 2025.
- ✓ Payment by payers of collected income tax advances or lump-sum income tax for December 2025.
- ✓ Payment of the tax advance collected for December 2025 by the parent company representing the tax capital group.
- ✓ Payment of the due lump-sum tax if the income on dividend and other revenues due to share in profits of legal persons in December 2025 was expended in violation of the intended allocation specified in the declaration (CIT-5).
- ✓ Payment of the tax advance for December 2025 by the property company and sending the taxpayer information about the advance payment PIT-ISN and CIT-ISN, respectively
- ✓ Payment of income tax on revenues on a fixed asset in the form of a building for December 2025.
- ✓ Payment of the lump-sum on companies' income (the so-called Estonian CIT) due to: concealed profits and expenses unrelated to the business activity - if pay-out or expense was incurred or a consideration was provided in December 2025; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in December 2025.
- ✓ Payment of tax on consideration or property the family foundation transferred or put at the disposal in December 2025.
- ✓ Submitting a notice of resignation from taxation in the form of a tax card for 2026 (in the case of choosing a tax scale), and in the case of switching from a tax card to other forms of taxation, submitting a declaration of choosing a flat-rate tax or a lump sum tax
- ✓ Payment of ZUS contributions for December 2025 - other contribution payers
- ✓ PFRON payment for December 2025.



26 January 2026 (Monday)

- ✓ VAT payment for December 2025.
- ✓ Filing the VAT-8, VAT-9M, VAT-12 declarations for December 2025.
- ✓ Sending the JPK_V7M file for December 2025.
- ✓ Sending the JPK_V7K file for December 2025 (record part).
- ✓ Sending summary information on intra-Community VAT-EU transactions for December 2025.
- ✓ Filing the VAT-13 declaration by a tax representative for December 2025.
- ✓ Settlement of sugar tax due for December 2025.
- ✓ Settlement of tax on retail sale PSD-1 for December 2025.
- ✓ Sending documents regarding co-financing of remuneration of disabled employees to PFRON for December 2025.



31 January 2026 (Saturday)

- ✓ Filing the declaration for VAT settlement regarding the VII-DO import procedure for December 2025.
- ✓ Filing the application for refund of retirement and disability pension contributions paid for November 2025 with PFRON by disabled persons conducting a business activity.
- ✓ Filing with the tax office by a general partnership with its registered office or management board in the territory of the Republic of Poland, whose partners are not exclusively natural persons, the CIT-15J information (including attachment CIT/JW)



CALENDAR

2 February 2026 (Monday)

- ✓ Submitting to the tax office (only electronically) information on revenues from other sources as well as on income and income tax advances collected in 2025 (PIT-11)
- ✓ Submitting to the tax office (only electronically) information on certain income from cash capital in 2025 (PIT-8C)
- ✓ Submitting to the tax office the annual tax calculation by the pension authority/information on income received from the pension authority for 2025 (PIT-40A/11A)
- ✓ Submitting the annual declaration (electronically) on income tax advances collected for 2025 (PIT-4R)
- ✓ Submitting the annual declaration (electronically) on on lump-sum income tax for 2025 (PIT-8AR)
- ✓ Submitting (to the tax office) by the payer of the declaration of the amount of lump-sum income tax collected on receivables paid to a foreign legal person for 2025 (CIT-10Z) and dividend income for 2025 (CIT-6R)
- ✓ Submitting the CIT-6AR declaration to the tax office by the acquiring company and the company that lost the right to the exemption in 2025
- ✓ Submitting to the tax office the notice of election of lump-sum taxation on corporate income for the period from 1 January 2026 to 31 December 2029 (ZAW-RD)
- ✓ Submitting (to the tax office) the information on amounts paid to the taxpayer for fulfilling social and civic duties for 2025 (PIT-R)
- ✓ Submitting (to the tax office) the CIT-11R declaration for 2025.
- ✓ Submitting to the taxpayer subject to lump-sum taxation on corporate income the declaration on entities in which the shareholder holds rights (OSW-RD)
- ✓ Submitting the property tax declaration for the given tax year - legal entities, organisational units and partnerships without legal personality
- ✓ Submitting to ZUS the information regarding data for 2025 for determining the accident insurance contribution (ZUS IWA)
- ✓ Filing the application for refund of retirement and disability pension contributions paid for November 2025 with PFRON by disabled persons conducting a business activity.



5 February 2026 (Thursday)

- ✓ Filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for January 2026.



9 February 2026 (Monday)

- ✓ Payment of the lump-sum income tax collected in January 2026 on receivables paid to a foreign legal person.
- ✓ Payment of the lump-sum income tax collected in January 2026 on revenues from dividends and other revenues from share in the profits of legal persons, and providing taxpayers with CIT-7 information on collected tax.
- ✓ Payment by the acquiring company of the lump-sum tax on income originating in January 2026.
- ✓ Filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for January 2026 and payment of tax due resulting from the declaration
- ✓ Filing the declaration of the amount of income from unrealised profits (CIT-NZ) for January 2026 and payment of the tax due disclosed in the declaration.



10 February 2026 (Tuesday)

- ✓ Filing the INTRASTAT declaration for January 2026.



CALENDAR

16 February 2026 (Monday)

- ✓ Submitting the means of transport tax declaration for the given tax year - natural and legal entities as well as organisational units without legal personality that are owners of the means of transport
- ✓ Payment of ZUS contributions for January 2026 - contributions payers having legal personality.
- ✓ Payment to PPK (Employee Capital Plans).



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